Reply of Government.—Small huts of the value of Rs. 10 and below are usually exempted from Mohatarfa under Government Order No. 4196-4203—R. F. 32-96-97, dated 9th November 1896. The question as to whether a different basis of classification should be adopted and the rates revised, will be considered in connection with the revision of Mohatarfa Rules under contemplation.

SUBJECT No. 76.

Discontinuance of the levy of several Mohatarfa taxes from the same person.

Messrs. Suryanaranappa, Venkatasubbaiya and Suryanarayana Setti, Arkalgud Taluk.

Summary of discussion.—In Unions, if house tax is levied, cart and trade taxes are not imposed; whereas in villages all such taxes are levied from the same person. This may be cancelled.

Reply of Government.—Will be considered along with the revision of Mohatarfa taxes.

SUBJECT No. 77.

Mohatarfa tax to be assigned to Local Funds.

Mr. Linge Gowda, Mysore Taluk.

Summary of discussion.—It is prayed that the Mohatarfa tax recovered in villages be added on to Local Funds.

Reply of Government.—Noted.

SUBJECT No. 78.

Tax on vacant sites or hittals, etc.

Mr. Channakesava Setti, Hassan Taluk.

Mr. C. Nagappa, Nagar Taluk.

Messrs. Ramaswamiengar and G. Srinivasa Murti, Hassan Taluk.

Messrs. Narasimmaiya and Ramanna of Malvalli Taluk and Ranga Setti of Krishnarajpete Taluk.

Messrs. Rama Rao, Bhaskara Rao, Lakshmana Rao, and Sivaiya Gowda, Sorab Taluk.

Mr. Rattihalli Puttappa, Member of the District Board, Shimoga.

Summary of discussion.—Hittal tax may not be levied where the extent of the hittal is below 20 guntas.

The present limit prevents people from having sufficiently large compounds round their houses. It tends to make the houses insanitary, and they cannot conveniently store their food grain.

In the malnad much larger compounds than in the maidan are necessary. Besides this, under the present rules, even for small bits adjacent to the house, separate assessment is levied. The minimum hittal tax is 8 annas, and so if a man has a number of such hittals, even of a very small extent, he has to pay 8 annas for each. The extent of 10 guntas of vacant site now allowed to be held free is not sufficient in malnad tracts. The concession may, it is requested, be extended to 30 guntas. As the minimum rate of tax on vacant sites and hittals is now annas 8, it sometimes happens that the same amount of tax has to be paid by the owners of small bits of land as by those who own lands of one acre. It is therefore requested that the excess over the minimum area may be assessed at annas 4 when the whole is within 20 guntas and the rates reduced to 2, 4 and 8 annas according to the extent of hittals. When a person possesses more than one hittal, the aggregate extent of such hittals may be calculated and assessed.

The levy of a tax of eight annas on vacant sites measuring less than ten guntas is causing much hardship to the poor raiyats. It is therefore prayed that the tax may be reduced in the case of sites measuring less than the above limit.